From: Malcolm, Jennifer

Sent: Friday, April 02, 2004 9:26 AM

To: Southall, Armand Cc: Kepler, Glenn

Subject: FW: Comments on Notice

Here are the comments that Jeff Potter sent to me. He also told me over the phone that it took him a little more time to complete some of the reporting than the burden hours estimates provided for.

-----Original Message-----**From:** Potter, Jeffery

Sent: Wednesday, March 31, 2004 4:38 PM

To: Malcolm, Jennifer

Subject: Comments on Notice

Jennifer, as I mentioned may I am a little slower than most, but listed below are realistic numbers from my viewpoint.

- Valuation The mines that I report to MMS for are on an non-arms length transaction and outside-sales valuation. The valuation calculation requires extensive preparation of mine, tax and corporate data. Annual burden hours to gather and calculate this data would be approximately 60 hours per mine.
 Reporting to MMS via form MMS 4430 would be 30 minutes monthly for 6 hours annual hours per mine.
- Washing & Transportation Gathering and calculating data for these allowances is roughly 4 hours per month per mine for 48 annual hours per mine. Reporting to MMS via form MMS - 4430 is 15 minutes monthly for 3 annual hours.
- Reporting of Sales Summary and Facility Data Preparation 2 hours monthly for 24 annual hours.
 Reporting 15 minutes monthly for 3 annual hours.
- The above numbers do not reflect adjustments to previous reports which are on an on-going basis.



PacifiCorp, Fuel Resources Phone: (801) 220-4071 Fax: (801) 220-4578 Cell: (801) 518-3992